



**THE CITY OF SAN DIEGO**

October 29, 2008

**Honorable Mayor and Members of the City Council  
City of San Diego, California**

**AUDIT OF ACCOUNTS OF MARK E. FOREMAN,  
FORMER FAMILY JUSTICE CENTER DIRECTOR**

Article VII, Section 111 of the City Charter, requires that upon the death, resignation or removal of any officer of the City, an audit and investigation of the accounts of such officer be made and a report provided to the Manager and the Council. To comply with this requirement, the Office of the City Auditor performed a close-out audit on Mr. Mark Foreman, former Family Justice Center Director who resigned on September 19, 2008.

We found that Mr. Foreman had no outstanding debt to the City and no issues came to our attention requiring further review. To reach this conclusion, we reviewed financial records, including payroll, travel advances, and procurement card activity. Additionally, audit staff has verified that system access and payment approval authority was revoked.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We evaluated specific internal controls related to the audit objectives and nothing came to our attention requiring further review.

Respectfully submitted,

Eduardo Luna  
City Auditor

cc: Jay M. Goldstone, Chief Operating Officer  
Michael Aguirre, City Attorney  
Stanley Keller, Independent Oversight Monitor  
Andrea Tevlin, IBA